

Reimbursement of Expenses

Itasca County recognizes that in the course of conducting business, there are associated business expenses. Employees and elected officials are expected to be cost conscious and prudent in incurring these expenses. All expenses should be consistent with the departmental work plan and budget.

Policy Statement

It is the policy of Itasca County to reimburse employees or elected officials for expenses incurred in the course of official county business in accordance with state auditor and federal guidelines and in compliance with the provisions within this county policy.

Expenses

The following are considered typical and will be paid by Itasca County, either directly or indirectly via the reimbursement process for expenses attributable to employees only. Keep in mind that this is not meant to be an exhaustive list where exceptions can happen.

- **Meals:** Reimbursement for meals is on a per meal allowance basis if meals are not provided during travel status. Please see the Employee Expense Report for current rates. Meal rates will be updated annually on the Employee Expense Form located on the County shared (S) drive. Proof of overnight stay is required by the IRS for meal reimbursements to be non-taxed.
- **Training/Conferences:** Registration fees for pre-approved, job-related, professional development activities based on an individual professional development plan, including required books and/or training materials. A meeting agenda must accompany any claim for reimbursement.
- **Lodging:** With the original receipt, a standard room, associated taxes, parking fee, and tipping to hotel staff (up to \$5 per day, no receipt required). Regardless if the lodging fee is paid through the reimbursement process or via a County credit card, a receipt is required for all overnight stays.
- **Travel/Transportation:** Coach airfare; miles to and from a business event from the Itasca County office, when using a personal vehicle; taxi/bus/shuttle fees and appropriate tips to drivers; or in limited cases, car rental. As determined by the Department Head, after consideration of options for transportation means, route, total time, etc. reimbursement for business travel expense will be based on the least total travel cost.
 - **Out of State Travel:** County Board authorization for out-of-state travel must be obtained before an employee or elected official travels outside of the State of Minnesota on County business. Exception to this rule is allowed for the out of state travel to Minnesota's border-states.
 - **In State Travel:** Board approval is not required for routine travel within the State of Minnesota in line of duty and budgeted.
 - **Vehicles:** Individuals who use a personal or county vehicle for county business must possess a valid driver's license and auto liability insurance as

REIMBURSEMENT OF EXPENSES

required by state law. The county recommends the minimum coverage of \$100,000/\$300,000 bodily injury coverage and \$50,000 property damage coverage on their vehicles.

- **Use of County Vehicles:** Departments using a County vehicle will be charged five cents below the current IRS rate per mile against their budget.
 - **Use of Personal Vehicle/Mileage Reimbursement:** Mileage is reimbursed at the rate established by the IRS. Note: mileage allowance is in lieu of actual expenses for gasoline, oil, repairs, tags, insurance, and depreciation. Therefore, actual expenses for those items will not be reimbursed when your personal vehicle is used for business. Mileage reimbursement rates will be updated annually on the Employee Expense Form located on the County shared (s) drive.
- **Non-Reimbursable Expenses** Itasca County will **not** pay for the following expenses, but not limited to:
 - Entertainment of business or personal associates for primarily social reasons;
 - Food, snacks or beverages independent of meals, newspapers, and other personal incidentals;
 - Alcoholic beverages
 - Commuting to and from work;
 - Traffic violations (parking tickets, moving violations and other vehicle-related fines)
 - Damage to personal items.
 - Additional lodging facility charges, such as movies, laundry service, fitness center, additional room cleaning charges, etc.

Payment of expenses:

All business expenses, except meals, must have accompanying detailed, original receipts as well as the date and purpose of the expense. Such expenses will be paid either via direct payment through department credit card or the expense reimbursement process. Meals while traveling are not allowed to be charged on the department credit card and must be reimbursed thru the Employee Expense Report.

- **Department credit cards:** Itasca County will issue a credit card to certain employees for business related expenses. Cards are issued in the name of the individual but will remain the property of the County. The card is non-transferable and cardholders are responsible for safeguarding their assigned credit card against loss, misuse, or theft. Additional information regarding this matter is detailed in the [Credit Card Policy](#).
- **Reimbursement Process:** To request reimbursement for expenses, one must complete an expense report and submit for approval. The expense form can be downloaded from the S drive on the county network. Claims must be submitted no later than 60 days following the incurred expense unless otherwise approved by the County Board.

REIMBURSEMENT OF EXPENSES

Expense reimbursement is made following submission of completed claim, appropriate receipts to the Auditor/Treasurer's Office, and formal approval by the County Board. The County Board approves bills twice a month. Therefore, expense reimbursement requests should be turned in by the 2nd and 4th Tuesday of each month.

Expense reports that are incomplete, incorrect, or do not include the required receipts will be returned to the approver for completion and may result in a delay or non-reimbursement of specific items.

Effective: January 1, 2014

Board Approval Dates: 11/01/96; 10/29/97; 01/13/98; 05/27/98; 05/23/00; 06/23/00; 06/01/02; 12/16/03; 12/20/05; 10/22/2013; 11/12/2013

ITASCA COUNTY
TRAVEL VERIFICATION FORM

Note: Pursuant to Itasca County Reimbursement Of Expense policy permission must be secured from the County Board before an employee travels outside of the State of Minnesota on County business; the Travel Verification Form Worksheet (complete this form first) must be attached.

NAME: _____ DATE: _____

DESTINATION:

DEPARTURE	RETURN	ACTUAL MEETING
DATE: _____	DATE: _____	DATE: _____

MODE OF TRAVEL: _____

REASON FOR TRAVEL:

ESTIMATED COST: (These figures are transferred from the attached Verification Form Worksheet)

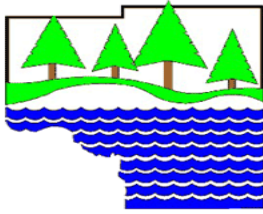
Transportation	\$	_____
Lodging	\$	_____
Meals	\$	_____
Registration	\$	_____
		Estimated Total \$ _____

ON WHAT DATE WILL YOUR REPORT BE READY FOR THE COUNTY BOARD?

Employee Signature

Approved by Supervisor/Date

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**ITASCA COUNTY
BOARD OF COMMISSIONERS**
Itasca County Courthouse
123 NE 4th Street
Grand Rapids, MN 55744

November 12, 2013
Regular Meeting

REQUEST FOR BOARD ACTION RBA-2013-356

DEPARTMENT: Administrative Services

PRESENTER: Trish Klein & Jeff Walker

TIME REQUIRED: < 5 minutes

AGENDA ITEM:

Reimbursement of Expenses Policy

BOARD ACTION REQUESTED:

Approve the amendments to the Reimbursement of Expenses Policy which was approved by the board on 10-22-13.

BACKGROUND:

The Policy has been amended for meal reimbursement rates with an effective date of 1-01-2014. Meals while traveling are not allowed to be charged on the department credit card and must be reimbursed through the employee expense report.

ITEM HISTORY:

COUNTY ATTORNEY REVIEW:

SUPPORTING DOCUMENTATION:

- Expenses 1-1-2014 (DOCX)
- 2014 Employee Expense Claim (XLSX)

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Rusty Eichorn, District #4
SECONDER:	Terry Snyder, District #2
AYES:	Davin Tinquist, Terry Snyder, Leo Trunt, Rusty Eichorn
ABSENT:	Mark Mandich